

外國營利事業扣繳義務人跨國專戶繳納扣繳稅款匯款說明

Introduction to Payments of Taxes Withheld via Designated Bank Accounts for Foreign Profit-Seeking Enterprise Tax Withholder

- 一、給付中華民國境內居住之個人或在中華民國境內有固定營業場所之營利事業之各類應扣繳所得，應於每月 10 日前將上一月內所扣稅款向國庫繳清。
All withholding taxes on income paid to individuals residing in the R.O.C. or to profit-seeking enterprises with a fixed place of business in the R.O.C. shall be paid to the national treasury by the 10th day of each month for the taxes withheld in the preceding month.
- 二、給付非中華民國境內居住之個人或在中華民國境內無固定營業場所之營利事業之各類應扣繳所得，應於代扣稅款之日起算 10 日內[遇連續 3 日以上國定假日(例如農曆春節除夕前 1 日至初三)者，延長 5 日]，將所扣稅款向國庫繳清。
All withholding taxes on income paid to individuals not residing in the R.O.C. or to profit-seeking enterprises without a fixed place of business in the R.O.C. shall be paid to the national treasury within 10 days from the date of withholding the tax. Where there are 3 or more consecutive national holidays (i.e., from the day before Lunar New Year's Eve to the third day of the Lunar New Year), the deadline shall be extended by 5 days.
- 三、扣繳義務人已依規定扣取稅款，惟逾繳納期限(如遇例假日則順延)繳納者，每逾 3 日按滯納之應扣繳稅額加徵 1%滯納金至 30 日止。扣繳義務人對加徵滯納金如有不服，應於滯納期滿(30 日)之翌日起 30 日內，申請復查。
A surcharge for late payment shall be levied on withholding agencies that have duly withheld tax but fail to make tax payments before the deadline (such date to be postponed to the day following a legal holiday in the event that the original deadline is a legal holiday). The surcharge for late payment shall be equal to one percent of payment of tax due delayed for each unit of three days for up to 30 days. A withholding agency may, if it finds the decision to levy the surcharge for late payment unacceptable, request a recheck within 30 days after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge.
- 四、扣繳義務人應扣未扣或短扣稅款，在未經檢舉或調查前，依稅捐稽徵法第 48 條之 1 第 3 項規定，自動補扣並補繳所扣稅款，應自該項稅捐原繳納期限(如遇例假日則順延)截止之次日起，至補繳之日止，就補繳之應納稅

捐，依各年度 1 月 1 日郵政儲金 1 年期定期儲金固定利率按日加計利息，一併徵收。

Where withholding agencies fail to withhold or under-withhold tax and make a supplementary withholding and payment before any audit, report, or investigation, interest shall be imposed on the amount of tax due. In accordance with Paragraph 3, Article 48-1 of the Tax Collection Act, such interest shall be calculated based on the fixed interest rate for one-year time deposits of postal savings as of January 1 of each year, on the original deadline (such date to be postponed to the day following a legal holiday in the event that the original deadline is a legal holiday) for the payment of the tax for the period from the date immediately following the said deadline to the date on which the supplementary tax is paid.

五、專戶匯款繳稅請以扣繳憑單之扣繳稅額及加徵滯納金或自動補扣繳加計利息之總計金額(新臺幣)全額繳納。(扣繳義務人應自行負擔匯費及相關處理手續費用，請於收費明細欄位填寫 OUR)。

Withholding agencies must make the due payments in full (NTD) amount, consisting of the tax withheld as stated on the Withholding Tax Statement plus any surcharge for late payment or interest, when paying taxes via the designated bank account. (Relevant transaction fees and expenses incurred are borne by withholding agencies; please write “OUR” in the Details of Charges column.)

六、扣繳義務人若無法於境外兌換新臺幣匯款繳稅時，由匯款銀行採電文方式(電文型式 MT103)洽詢臺灣銀行城中分行(BKTWTWTP045)其應繳新臺幣之等值外幣金額，再由臺灣銀行城中分行回復相關兌換匯率及手續費資訊，請留意電文往來時間，避免逾繳納期限匯款。

If withholding agencies are unable to pay tax in TWD via cross-border remittance overseas, the aforesaid remittance overseas should contact Bank of Taiwan, Cheng Chung Branch (BKTWTWTP045) by telegram (SWIFT Message type: MT103) to request the equivalent tax due converted from TWD to other foreign currencies. Bank of Taiwan, Cheng Chung Branch will inform the withholding agencies about the currency exchange rates and relevant service charges. Please plan enough time for international telegram transfer to avoid late tax payments.

七、專戶匯款所需資訊如下：

Detailed information for a designated bank account is as follows:

受款人資料 BENEFICIARY INFORMATION	戶名 NAME	財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance
	帳號 ACCOUNT NO.	045036070571
	地址 ADDRESS	臺北市中華路1段2號 No. 2, Sec. 1, Zhonghua Rd., Taipei, Taiwan, R.O.C.
受款銀行 BENEFICIARY BANK	銀行名稱 BANK NAME	臺灣銀行城中分行 Bank of Taiwan, Cheng Chung Branch
	銀行代碼 SWIFT CODE	BKTWTWTP045
	銀行地址 ADDRESS	臺北市青島東路47號 No. 47 Chin Tau East Rd., Taipei, Taiwan R.O.C.
收費明細 DETAILS OF CHARGES		OUR
備註 MESSAGE FOR BENEFICIARY		請填寫以下資料： Please complete the information below: 扣繳單位名稱，統一編號，所得類別，所得 給付日期，限繳日期，扣繳稅額，是否為自 動補扣繳案件 Name of Withholding Agency, Tax Code Number, Category of Income, Date of Payment, Deadline for the Payment of the Tax, Withholding Tax, whether or not it is for Late/Amended-filing Payment